



CITY OF SANTA FE ADMINISTRATIVE MANUAL

Originating Business Unit:

Risk Management/Safety Division

Authorization & Operation of City-Owned and Leased Motor Vehicles Policy	Policy Number 62103-7-3	# Pages 14
	Effective Date 06-21-1995	Revision Date 08-21-2007

1.0 PURPOSE:

- 1.1 To have a comprehensive set of rules and guidelines for city employees in the daily performance of job duties which require the use of a vehicle. The use of vehicles may be further addressed by department policies and standard operating procedures. Enforcement of the City of Santa Fe vehicle policy shall be the responsibility of each department.

2.0 APPLICABLE TO:

- 2.1 All operators of city-owned, leased or rented motorized fleet vehicles and/or equipment or employees who use their own vehicles in the performance of their duties.

3.0 REFERENCES:

- 3.1 IRS Regulations for Take-Home Vehicles (Available in Payroll Office)
- 3.2 City of Santa Fe Per Diem and Mileage Policy
- 3.3 City of Santa Fe CDL Drug & Alcohol Policy
- 3.4 Internal Department or Division Vehicle Policies

4.0 DEFINITIONS:

- 4.1 **Driving on City Business:** The use of a motor vehicle to carry out an employee's duties. Driving on City business includes driving a vehicle owned, leased, rented or otherwise controlled by the City, as well as the use of a personal vehicle on City business.
- 4.2 **On-Call:** An assigned time period, outside of an employee's normal work day, where the employee is not required to remain on City premises but must be available to respond and/or report to work when called. Employees that are in on-call status must leave City management a method as to where they may be reached at all times.
- 4.3 **On-Call Vehicle:** A City vehicle, taken home by employees working on on-call status, to respond to public or health & safety emergencies outside the employee's normal work day.

- 4.4 Proper Class Driver's License: New Mexico driver's license of the class required for the vehicle being driven. New employees with a valid out-of-state driver's license shall obtain the proper class New Mexico driver's license within 30 days of their date of hire. Persons being hired into a CDL (commercial driver's license) position are required to have the proper New Mexico CDL license in accordance with the job requirement, as a post-offer condition of employment with the City of Santa Fe. The license must be current and valid and have all endorsements required by the type of equipment, the class of vehicle being driven and the load being carried. The license may not have any restrictions that would preclude driving on City business. The appropriate Commercial Driver's License (CDL) is required when driving any CDL vehicle on City business.
- 4.5 Take Home Vehicle: An authorized City vehicle taken home daily by an employee to commute from the employee's home to work.
- 4.6 Commuting: Use of a City vehicle for travel between an employee's home and main or regular place of work. It does not matter how far the commute is, if work is done during the commute, or if the employee carries work tools or equipment in the vehicle. Commuting between an employee's residence and regular place of business is considered personal use of a City vehicle. Similarly, if an employee regularly works at different locations, commuting between home and the various worksites is still considered a taxable fringe benefit.
- 4.7 Driving Position: A job that requires driving a vehicle on City business regularly or occasionally as part of the range of duties. This includes elected officials as well as classified, term, exempt, or volunteer positions requiring driving vehicles on City business. Non-employees, including former employees who are on contract with the City, are not allowed to drive City vehicles.
- 4.8 Qualified Non Personal-Use Vehicles: The IRS allows for certain vehicles to be exempted from fringe benefit compensation consideration. That is, their use is deemed to be exclusively for City business purposes. The following types of "Qualified Non Personal-Use" vehicles represent vehicles from a portion of the IRS list that may currently be in use by the City:
- 4.8.1 Clearly marked police and fire vehicles – A police or fire vehicle is a vehicle, owned or leased by the City, that is required to be used for commuting by a police officer or fire fighter who, when not on a regular shift, is on call at all times.
 - 4.8.2 Unmarked vehicles used by law enforcement officers – Use must be officially authorized, the vehicle must be owned or leased by the City, and the law enforcement officers must be full time employees of the City.
 - 4.8.3 Large cargo capacity vehicle – any vehicle designed to carry cargo with a loaded gross vehicle weight over 14,000 pounds.
 - 4.8.4 Qualified special utility repair trucks – defined as any truck (not including a van or pickup truck) specifically designed and used to carry heavy tools, testing equipment or parts if:

- a. The shelves, racks or other permanent interior construction that has been installed to carry and store such heavy items is such that it is unlikely that the truck will be used for anything other than City business, and
 - b. The City requires the employee to drive the truck home in order to be able to respond in emergency situations for purposes of restoring or maintaining City services.
- 4.8.5 Pickup truck – Loaded gross vehicle weight not over 14,000 pounds is a qualified non-personal use vehicle if the vehicle is clearly marked and is equipped with at least one of the following: a hydraulic lift gate, permanently installed tanks or drums, permanently installed side boards or panels materially raising the level of the sides of the bed of the pickup truck, or other heavy equipment, such as an electric generator, welder, boom, or crane used to tow automobiles and other vehicles.
- 4.8.6 Van – With a loaded gross vehicle weight not over 14,000 pounds is a qualified non-personal use vehicle if it is clearly marked with permanently affixed decals or with special painting or other marking associated with the City of Santa Fe. Additionally, it has a seat only for the driver or the driver and one other person, and either permanent shelving has been installed that fills most of the cargo area or the cargo area is open and the van constantly (during both working and nonworking hours) carries merchandise, material, or equipment used in the employer's trade, business, or function.
- 4.9 Personal Use: Any use of an employer provided vehicle for non-business related purposes. Commuting is a good example of what IRS terms "personal use" of an employer provided vehicle.
- 4.10 Temporary Place of Business: According to the IRS, any location where an employee "performs services on an irregular or short-term (i.e. generally a matter of days or week) basis."
- 4.11 Work Place: The place that is noted in the City's Human Resources and payroll records as the place where an employee regularly performs his or her normal office functions or reports for duty at the beginning of a shift.

5.0 POLICY:

- 5.1 All City vehicles are leased or owned and provided to employees to enable the provision of essential services to the citizens of Santa Fe.
- 5.2 Assignment of a specific City vehicle is neither a privilege nor a right of any City employee and shall be based on service delivery requirements.
- 5.3 Employees may not use City vehicles for personal use, other than commuting and qualified non personal-use.
- 5.4 All assigned City vehicles, other than authorized take-home vehicles, shall be picked up and dropped off at designated City parking areas.

- 5.5 Take-home City vehicle assignments must be reviewed and approved based on established and documented performance measures clearly indicating the public benefits derived from any authorized take-home assignment as illustrated in Section 8.

6.0 CONDITIONS FOR GENERAL USE:

- 6.1 Appropriate License and Training – All operators of City vehicles shall have a valid driver's license appropriate to the type of vehicle being driven. In the event employees have their State of New Mexico driver's license revoked or suspended, they shall not operate a City-owned vehicle. If an employee with a valid driver's license is required to use an ignition interlock device, that employee will not be allowed to operate a City-owned vehicle. Employees shall immediately report every revocation or suspension of their driver's license, or a requirement to use an interlock device, to their supervisor. Any employee driving a City-owned vehicle who does not have a valid New Mexico driver's license will be subject to disciplinary action up to and including termination of the employee.
- 6.2 Authorized Passengers – Carrying of Passengers Prohibited – No driver of City equipment shall carry passengers in or on any such vehicles, with these exceptions:
- 6.2.1 Other persons engaged in or advising on matters relating to City services or improvements or City sanctioned events.
- 6.2.2 Other City employees to and from work when those other employees reside in the same general area and work in the same general location as the driver of a City vehicle who has been authorized to have a take-home vehicle. It is important to note that both the driver and the passenger, in this case, must have an authorized take home vehicle form on file and submit commuting documentation as required. Both will be taxed accordingly.
- 6.2.3 Other persons who are being transported as part of an approved City program, *i.e.* citizen volunteers, program participants, City business clients/partners, persons arrested, etc.
- 6.3 Business/Non-business Uses/Personal Emergency Use –
- 6.3.1 City-owned vehicles are to be used only for City business or City sanctioned events.
- a. Assigned City vehicles are not permitted to be used for private purposes. Running personal errands, stops at the credit union or banks or any other personal business is prohibited at any time other than authorized break, lunch periods or a quick stop on the way to and from work. Any employee violating these regulations will be subject to disciplinary action.
- 6.3.2 Use of City-owned vehicles on out of state trips – City vehicles shall not to be driven out-of-state without specific authorization of the City Manager, except as noted below. The City Manager, or Public Safety designee, may authorize trips by Police or Fire personnel when such trips would be to the economic or

operation benefit of the City. Signature approval to use a City vehicle for an out-of-state trip must be obtained on the Authorization for Travel form.

6.3.3 Driving City-owned vehicles home during regular work hours prohibited. City employees are prohibited from driving City-owned pool or assigned motor vehicles to their homes during regular work hours with these exceptions:

- a. On approval of supervisor, and if they reside within the City limits, an employee may drive an assigned vehicle home for authorized break or lunch periods.
- b. An employee may drive an assigned vehicle home during his or her regular work hours in an emergency situation, providing the employee has properly informed his or her immediate supervisor of the emergency and received permission to drive a City vehicle home.

6.4 Unauthorized Uses:

- 6.4.1 Any use for personal purposes, other than commuting, qualified nonpersonal-use, or as specified in this policy.
- 6.4.2 Travel or tasks that are beyond the vehicle's rated capability.
- 6.4.3 Transport of hitchhikers.
- 6.4.4 Transport of cargo that has no relation to the performance of official City business.
- 6.4.5 Transport of acids, explosives, weapons, or ammunition (with the exception of Police).
- 6.4.6 Operation of a vehicle under the influence of drugs or alcohol or prescription medication that may impair one's driving ability.
- 6.4.7 Transport of highly flammable material.
- 6.4.8 Transport of any item or equipment projecting from the side, front or rear of the vehicle in a way that constitutes an obstruction to safe driving or a hazard to pedestrians or to other vehicles.
- 6.4.9 When employees are on official City business themselves, transport of other employees to restaurants, cafes, drugstores or to other places that are not in the service of City business.
- 6.4.10 Attending sporting events that are not in the service of City business.
- 6.4.11 Extending the length, possession, and time beyond that which is required to complete the official purpose of the trip.

- 6.4.12 When the assigned employee is on vacation or in training for at least four consecutive days, the vehicle will be parked on City premises in designated parking.
- 6.4.13 Transport of alcoholic beverages or controlled substances of any kind.
- 6.5 State and Local Traffic Laws – All drivers and passengers of a City vehicle must comply with all applicable state and local traffic laws, including but not limited to:
 - 6.5.1 The driver and all authorized passengers shall wear seat belts as required by New Mexico Uniform Traffic Code.
 - 6.5.2 The driver shall possess a valid New Mexico driver's license.
 - 6.5.3 The driver and all passengers shall comply with all state and local traffic laws; the driver shall be personally liable for any criminal or civil penalty incurred.
 - 6.5.4 The driver shall comply with all applicable state and local parking laws. In the event of a violation of such laws, the driver shall be personally liable for any criminal or civil citation penalty issued (including parking violations). All drivers shall notify his or her supervisor of any citations as soon after receipt as possible. All drivers shall provide his or her supervisor proof that such citations have been paid or adjudicated within ten working days of receipt or is in process through the appropriate court system.
 - 6.5.5 Cell phone usage must be limited to a hands free device while the vehicle is in operation, unless specific division policies prohibit cell phone use.
- 6.6 Safe Operations and Use of Equipment
 - 6.6.1 Safety Equipment – All City owned vehicles shall be equipped with proper safety equipment (i.e. first aid kit, fire extinguisher). Larger vehicles shall be equipped with safety triangles to be used in the event of a breakdown. It is the responsibility of the employee to ensure that the necessary safety equipment is in working order, and that they have received the necessary training for their proper use. Procurement of safety equipment is the responsibility of the division. Defensive Driving and First Aid training is provided through the Risk Management/Safety Division.
 - 6.6.2 Safe Operation – The driver shall check the City vehicle before operating to ensure that the vehicle lights, turn signals, brake lights and other safety equipment is functional on the vehicle. If the driver finds any of this equipment is not functioning properly the driver shall report malfunctions to his or her supervisor or to Fleet Management section immediately in order to arrange for repairs.
 - 6.6.3 Maximum Speed – No City-owned vehicle, except Police or Fire responding to emergency or authorized duty calls, shall be driven at a speed in excess of the speed limits established in State Statutes or City Ordinances.
 - 6.6.4 Smoking is prohibited within a City vehicle.

6.7 Storage and Parking – Parking of Vehicles – City-owned vehicles shall be parked, when not actually in use, in the City parking lot designated by the division for that vehicle.

6.7.1 Employees are specifically prohibited from parking a City vehicle in other than its approved location.

6.7.2 No vehicle shall be kept at the home of the employee overnight unless the employee has received the appropriate authorization.

7.0 ACCIDENT REPORTING:

7.1 General Rules In the Event of an Accident:

7.1.1 Do not move the injured unless there is clear and imminent danger of further injury.

7.1.2 Do not disturb the accident scene or move any vehicles unless there is clear and imminent danger or instructed to do so by a legitimate authority, i.e. Police or Fire Department.

7.1.3 All accidents, no matter how minor, shall be reported to the supervisor immediately. If the immediate supervisor is not available, contact the next level supervisor available. If after hours and no such supervisor can be contacted, immediately contact the appropriate supervisor the next day.

7.1.4 The Supervisor's Accident Report shall be filled out and forwarded to the Risk Management/Safety Division as soon as all signatures have been obtained.

7.2 Personal Injury:

7.2.1 If there is any bodily injury, the employee and the supervisor shall jointly complete the following forms:

a. Employer's First Report of Injury or Illness, commonly referred to as the "E-1"

b. Supervisor's Accident Investigation Report

c. Notice of Accident

d. Authority to Release Medical Reports and Information

7.3 Motor Vehicle Accident/Collision:

7.3.1 Notify the police and immediate supervisor. If supervisor is not available, contact the division Safety representative.

7.3.2 Relate complete and true account of the accident to the investigating officers.

7.3.3 Do not discuss liability.

- 7.3.4 Do not move the vehicle unless there is a clear and imminent danger or instructed to do so by a legitimate authority (i.e. police).
- 7.3.5 Do not accept assistance from non-City employees in moving a City unit (i.e. towing) unless authorized by a supervisor.
- 7.3.6 Complete the appropriate forms (as noted above) with your immediate supervisor.

8.0 CITY-OWNED VEHICLES – ASSIGNED TAKE-HOME

The purpose of this section is to ensure the proper use of public funds with regards to any authorization granted allowing employees to commute to and from work in City-owned vehicles.

- 8.1 Authorization – Supervisors are responsible to request assignment of take-home vehicles for designated employees and/or programs by submitting a completed Vehicle Authorization Form to the Risk Management/Safety Division for recommendation to the City Manager. Take-home vehicle authorizations are not transferable and must be renewed annually and/or when the employee has a change in position status. The Authorization Form should include the following:
 - 8.1.1 The category of assignment, i.e. long-term, on-call, etc.
 - 8.1.2 Explanation of vehicle usage and nature of any personal use authorized, i.e. commuting, qualified nonpersonal-use, etc.
 - 8.1.3 Narrative describing how the specific work assignment meets the policies and criteria for a take-home vehicle program.
 - 8.1.4 Additional data demonstrating the actual number and nature of emergency responses, if emergency responses are being used as justification. Also include an explanation as to why alternative forms of transportation cannot be used to respond to the emergencies or why City-owned assigned vehicles cannot be picked up at designated parking area.
 - 8.1.5 Calculation of savings to the City, if economic justification is used.
 - 8.1.6 Explanation of special vehicle characteristics required to fulfill the work assignment's business purpose, i.e. van, pickup, large capacity, special equipment, etc.
 - 8.1.7 Approval by the requesting Department Director.
 - 8.1.8 Concurrence by the Risk Management/Safety Division Director.
 - 8.1.9 Completed Authorization Forms will be routed to the City Manager for final approval, with a copy to the Payroll Supervisor.
- 8.2 Categories of Assignment:

- 8.2.1 Long Term Assignment – The authorization of assigned take-home vehicles may be granted for a period of not more than twelve months, unless re-assignment is approved. Emergency response assignments should be supported by data demonstrating the actual number and nature of emergency responses in the prior year and estimates of future emergency responses. In addition, there must be an explanation as to why an employee cannot use alternative forms of transportation to respond to the emergencies or pick up City-owned assigned vehicles at the designated parking area.
- 8.2.2 Requirement to Respond – “On-Call” – Employees must be on call when taking a City-owned vehicle home and must have primary responsibility to respond to calls. Employees shall leave word as to where they may be reached at any given time and be available to willingly respond to and/or report to work when called.
- 8.2.3 Condition of Employment – Take-home vehicle assignment is permitted whenever an employee’s employment agreement provides for a take-home vehicle, subject to approval by the City Manager.
- 8.2.4 Special Public Safety Programs – Employees who are assigned to public safety programs may be allowed an assigned take-home vehicle, provided it is a fully marked vehicle used for the special public safety programs.
- 8.2.5 Rotating Assignment – Vehicles may be assigned as take-home to a specific division, without being assigned to a specific employee when several division employees share the on-call responsibility. It is the responsibility of the division to track the take-home vehicle assignments. On-call vehicles assigned by the division must meet the following conditions:
 - a. Division employees share the requirement to respond “on-call” on a rotating basis.
 - b. The assigned take-home vehicle is appropriately marked and/or equipped to facilitate response (i.e. lights, sirens, specialized equipment).
 - c. The employees participating in the rotating assignment must reside within reasonable distance of anticipated response location. Reasonable distance is defined as: the employee’s home address is within 10 miles of the City of Santa Fe boundaries. Special exceptions may be made with consent by the City Manager.
- 8.3 Occasional Overnight Usage – Occasional take-home use of City-owned vehicles is permitted. Such occasional usage of City vehicles may occur when an employee attends a meeting away from the employee’s normal place of work and outside an employee’s normally scheduled workday.
- 8.4 Storage/Parking/Safekeeping of Vehicle and Equipment – Each employee authorized to drive a City-owned vehicle to his or her home overnight is required to provide off-street parking for the vehicle wherever possible while it is parked at his or her home. Failure to do so may result in loss of take home privileges.

8.5 Fringe Benefit/Non-Cash Compensation Value and Taxation – Per IRS regulations, a City-provided take-home vehicle is considered a fringe benefit under federal employment tax laws, and the imputed value of personal use must be included in the employee's gross pay. The value of the personal use is taxable for income and Social Security purposes unless specifically exempted by IRS code. The value of the personal use will be determined by the Finance Department. An employee's use of a City vehicle for commuting to and from work is considered personal use and must be treated as taxable fringe benefit for federal tax purposes. Each employee shall submit documentation as specified in the record keeping and reporting section of this regulation. After receiving the proper documentation, the City will estimate the value of the personal use and report it as employee compensation. This value will be added to the employee's taxable income on the year end W-2 Wage and Tax Statement and will be subject to applicable Social Security contributions and Federal and State withholding taxes. These regulations do not apply to vehicles that are considered to be qualified nonpersonal-use vehicles.

9.0 RECORD KEEPING AND REPORTING REQUIREMENTS:

9.1 Employee/Department Management – Department Directors must submit Take-Home Authorization forms for all requested assignments for approval. Take-home vehicle authorizations are not transferable and must be re-justified annually. Any work assignment changes that increase or decrease the number of vehicles approved for each program effectively invalidates previously authorized take-home vehicle authority – supervisors must notify Payroll when the total net count of take-home vehicles in their unit changes and must re-justify the take-home authorization using a new form.

10.0 REVIEW PROCEDURES/RESPONSIBILITIES:

10.1 **City Manager:** The City Manager shall:

10.1.1 Annually review and approve a list of take-home vehicle assignments by department/work unit as recommended by Risk Management/Safety Division.

10.2 **Risk Management/Safety Division:** The Risk Management/Safety Division shall:

10.2.1 Review the driving record for each employee in a driving position at least once per year. The employee's driving record must be checked before an employee is promoted, transferred, placed, etc. into a driving position.

10.2.2 Receive, re-evaluate and forward all take home vehicle assignments and in the first week of January each year transmit a list of all take-home vehicle assignments by department and division to the City Manager's Office and Finance Department – Payroll Division.

10.2.3 Evaluate all initial take-home vehicle assignment requests from departments on an as needed basis.

10.2.4 Forward suspension and serious traffic violation documentation to the employee's supervisor.

10.3 **Department Directors:** Department Director or his/her designee shall:

- 10.3.1 Identify all employees who drive on City business and maintain a list of driving positions whether using a City vehicle or their own personal vehicle.
 - 10.3.2 Ensure that requests for take-home assignments are consistent with the policies and criteria governing take-home vehicles.
 - 10.3.3 Recommend requests for take-home vehicles, after obtaining concurrence from the Risk Management/Safety Division, and ensure that assignments meet the policies and criteria governing take-home vehicles. Submit completed requests to City Manager.
 - 10.3.4 Ensure that all staff newly approved for a take-home vehicle, receive a copy of this policy and a copy of the policies, procedures, and criteria governing take-home vehicle assignments within 30 days of assignment. Employees must be notified regarding the possible tax consequences of being assigned a take home vehicle within 30 days of assignment.
 - 10.3.5 Monitor the assignments of all take-home vehicles in their respective departments.
 - 10.3.6 Identify designated parking areas for employees to park their assigned cars, with input from the Parking Division for downtown work sites.
 - 10.3.7 Ensure wherever possible that assigned vehicles are picked up and dropped off at designated City parking areas.
 - 10.3.8 Approve requests for occasional overnight take-home vehicles when usage is no more than once a week on average.
- 10.4 Supervisors:** Supervisors shall:
- 10.4.1 Allow only those employees who maintain the appropriate driver's license as well as the City driving permit to drive a motor vehicle on City business. Employees must submit a photocopy of their current driver's license.
 - 10.4.2 Immediately remove from a driving position any employee or contracted worker whose license is cancelled, expired, refused, revoked, suspended or restricted in a manner, which affects the employee's ability to drive on City business.
 - 10.4.3 Periodically check with each employee in a driver's position to verify that an appropriate license is in the employee's possession.
 - 10.4.4 Prohibit any employee without an appropriate driver's license in his/her possession from driving on City business.
 - 10.4.5 Notify Risk Management/Safety Division when work assignments change the approved take-home vehicle count in their department and re-justify the take-home authorization using a new form.
 - 10.4.6 Advise Payroll of any change of status regarding a take-home vehicle.

- 10.4.7 Submit proof of final resolution of employee traffic violations to Risk Management/Safety Division after appropriate court proceeding.

10.5 Employees: Employee shall:

- 10.5.1 Ensure that the privilege to drive is maintained.
- 10.5.2 Maintain in his/her possession the appropriate driver's license and City driving permit at all times while driving on City business.
- 10.5.3 Maintain vehicle liability insurance in accordance with New Mexico statutes.
- 10.5.4 While driving on City business, comply with all license restrictions issued by MVD.
- 10.5.5 Immediately notify his/her supervisor of:
- a. A change in status of his/her driver's license
 - b. An arrest for a violation of any part of the New Mexico Uniform Traffic Code concerning driving under the influence of drugs or alcohol. No employee will drive on City business after consuming alcoholic beverages of any other substance that may impair driving. Any physical or mental impairment affecting the ability to operate a vehicle safely must be reported immediately to the supervisor.
 - c. Any traffic violation issued while in operation of a City-owned vehicle. The notification must be made immediately, and no later than before the start of the employee's next scheduled work shift.
- 10.5.6 Refrain from driving on City business after there has been a change in status of his/her driver's license, even if the cancellation, expiration, refusal, revocation, suspension or restriction has ended, unless the license has been reinstated. Proof of reinstatement must be provided to the supervisor before driving on City business.
- 10.5.7 Be aware of, understand, and comply with federal, state and local laws and the City policies applying to the operation of vehicles on City business.
- 10.5.8 Resolve violation, or be in the process of working with the Court, within 10 working days and provide proof to supervisor.
- 10.5.9 Pay all traffic fines and appear for a court date, when necessary. Failure to do so may result in a license suspension. A driver's license suspension is cause for loss of driving privileges.
- 10.5.10 Countersign a Request for Assignment of Take-Home Vehicle Form.

10.6 Human Resources: The Human Resources Department shall:

- 10.6.1 Secure the valid driving records from the New Mexico Motor Vehicle Division (MVD) for individuals recommended for employment for exempt, classified, or term driving positions as a post-offer condition of employment.

10.7 Finance/Payroll: Payroll shall:

- 10.7.1 In order for Payroll to process the information necessary to compute the vehicle fringe benefit for employees by the established IRS deadline, the reporting time period for each calendar year is January 1st through December 31st.
- 10.7.2 For employees that do not drive a qualified nonpersonal-use vehicle, add the value of the commuting use of applicable City take-home vehicles to the employee taxable wage. Calculate the value of the use by using the *IRS Fringe Benefit Valuation Rules*.
- 10.7.3 Update procedures, forms and processes each year according to IRS tax law changes.

11.0 RENTED VEHICLES

- 11.1 Risk Management Review – The acquisition of all City leased or borrowed vehicles is the responsibility of the leasing division. Prior to the agreement of any vehicles/equipment rental, a request for the necessary insurance must be submitted to Risk Management/Safety Division with the vehicle information and the period of leasing.

12.0 DEPARTMENT AND DIVISION VEHICLE POLICIES

- 12.1 Departments and divisions may have separate vehicle policies in place, which are in addition to, and shall not supersede this policy. Some policies may also be addressed in collective bargaining agreements, or in federal grant and state regulations.

13.0 APPENDIX:

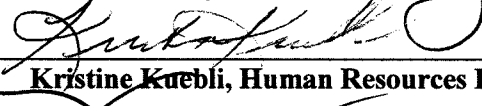
- 13.1 Take home vehicle authorization form

14.0 REVIEW AND APPROVALS:

14.1 PREPARED BY:  8-24-07
Mike P. Lujan, Risk Management/Safety Director DATE

14.2 REVIEWED BY:  8-24-07
William G. Tallman, Deputy City Manager DATE

14.3 REVIEWED BY:  8/24/07
Kathryn Raveling, Finance Director DATE

14.4 REVIEWED BY:  8-24-07
Kristine Kuebli, Human Resources Director DATE

14.5 REVIEWED BY:  _____
Frank Katz, City Attorney DATE

14.6 APPROVED BY:  8/27/07
Galen Buller, City Manager DATE